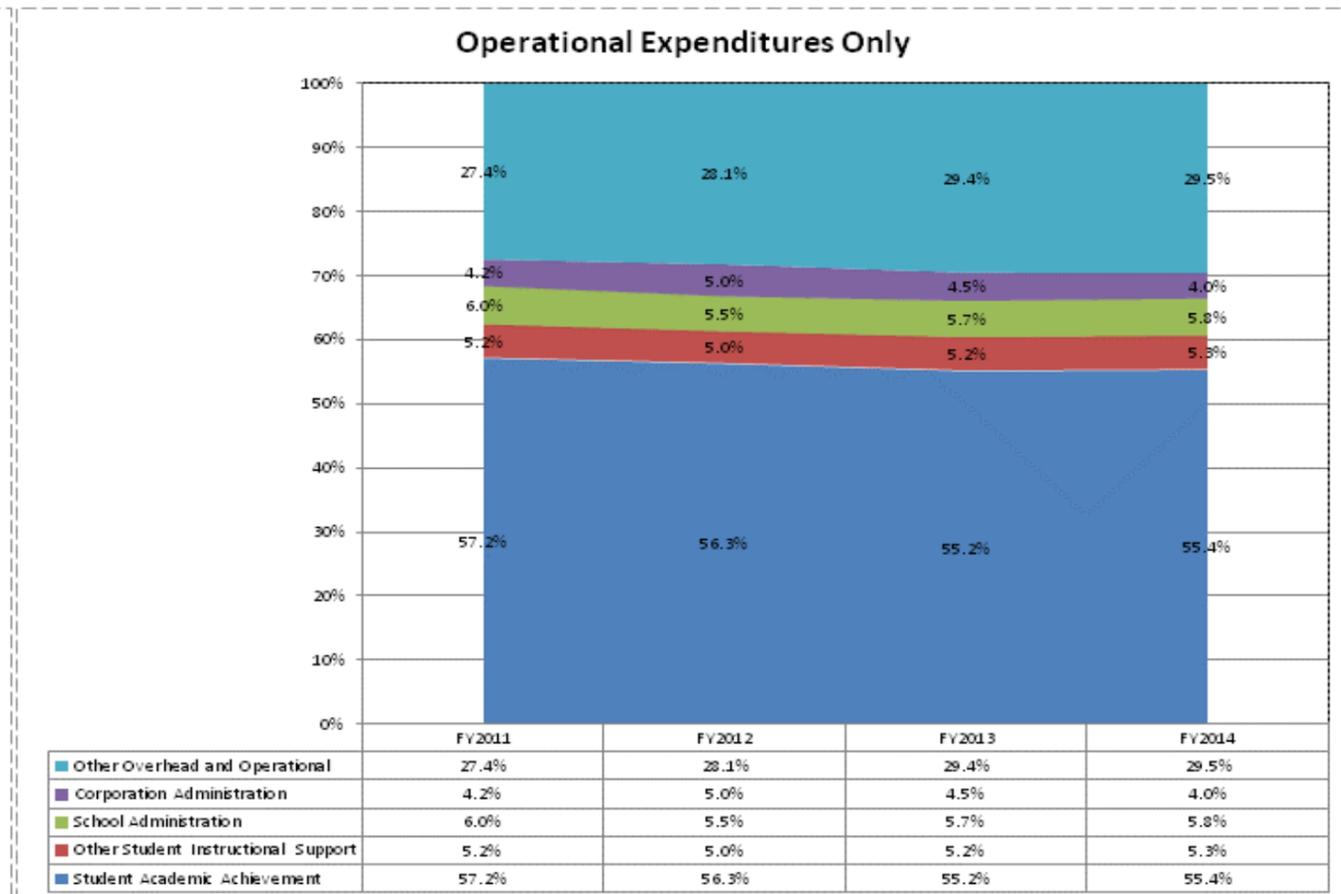
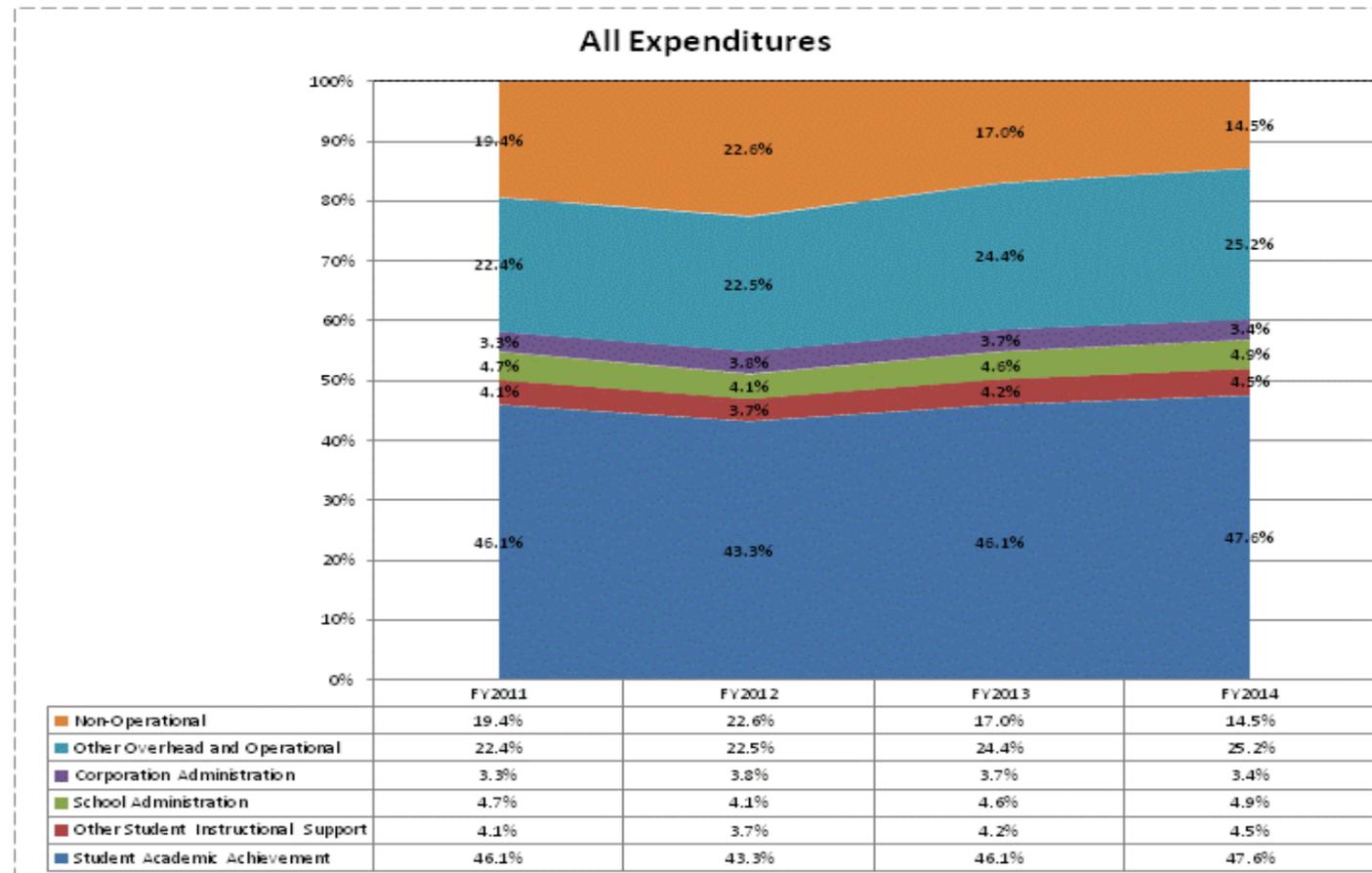


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brown County School Corporation (670)

Brown County School Corporation (670)		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$11,494,831	48.8%	\$11,926,183	49.6%	\$11,958,604	46.1%	\$12,078,433	47.6%
Student Instructional Support		\$2,483,236	10.5%	\$2,262,466	9.4%	\$2,302,612	8.9%	\$2,366,250	9.3%
Overhead and Operational Nonoperational		\$5,575,020	23.7%	\$6,112,516	25.4%	\$7,283,621	28.1%	\$7,253,385	28.6%
Nonoperational		\$4,015,586	17.0%	\$3,729,566	15.5%	\$4,416,939	17.0%	\$3,676,158	14.5%
Grand Total		\$23,568,673		\$24,030,731		\$25,961,775		\$25,374,227	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.3%	59.0%	54.9%	56.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brown County School Corporation (670)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$16,060	\$218,535	\$216,122	\$206,797	> 500%	-5%	-4%
11100 Regular Programs; Elementary	\$3,285,403	\$4,282,960	\$4,086,744	\$3,900,389	19%	-9%	-5%
11200 Regular Programs; Middle/Junior High	\$967,389	\$1,299,657	\$1,318,735	\$1,279,015	32%	-2%	-3%
11300 Regular Programs; High School	\$1,919,925	\$2,475,467	\$2,454,501	\$2,601,780	36%	5%	6%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$68,790	\$27,274	\$29,632	N/A	-57%	9%
11450 Vocational Education; Consumer and Homemaking	\$152,947	\$69,003	\$0	\$0	-100%	-100%	N/A
11480 Vocational Education; Industrial Education A	\$58,747	\$88,497	\$73,847	\$74,984	28%	-15%	2%
11590 Other Vocational Education Programs	\$0	\$104	\$0	\$0	N/A	-100%	N/A
11610 Regular Programs; Alternative Education Programs; Elementary	\$18,107	\$0	\$0	\$0	-100%	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$0	\$33,980	\$36,599	N/A	N/A	8%
12110 Gifted And Talented; Gifted and Talented	\$55,647	\$107,099	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$32,993	\$30,695	N/A	N/A	-7%
12210 Mental Disabilities; Mild Mental Disabilities	\$857,495	\$1,392,933	\$1,709,180	\$1,838,920	114%	32%	8%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,000	\$0	\$83,796	\$8,046	> 500%	N/A	-90%
12350 Physical Impairment; Homebound	\$11,526	\$45,165	\$46,208	\$43,134	274%	-4%	-7%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$390	\$547	\$0	\$0	-100%	-100%	N/A
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$678	\$0	\$0	\$0	-100%	N/A	N/A
12520 Culturally Different; Compensatory	\$2,582	\$2,721	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$37,805	\$0	\$290,606	\$375,307	> 500%	N/A	29%
12810 Special Education Preschool	\$122,954	\$128,939	\$122,188	\$152,057	24%	18%	24%
12900 Other Special Programs	\$45,120	\$1,580	\$2,240	\$1,510	-97%	-4%	-33%
13100 Adult/Continuing Education Programs; Adult Basic Education	-\$31,835	\$175,245	\$5,493	\$11,147	N/A	-94%	103%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$0	\$0	\$0	\$0	N/A	N/A	N/A
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$54,380	\$42,260	\$21,863	N/A	-60%	-48%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$48,301	\$0	\$223,137	\$244,722	407%	N/A	10%
14100 Summer School Programs; Elementary	\$30,234	\$214,178	\$0	\$0	-100%	-100%	N/A
14200 Summer School Programs; Middle/Junior High School	\$2,764	\$151,126	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$20,981	\$39,245	\$3,736	\$2,638	-87%	-93%	-29%
15100 Enrichment Programs; Non-Credit	\$0	\$9,096	\$3,354	\$1,777	N/A	-80%	-47%
16100 Remediation Testing	\$116,268	\$62,450	\$44,199	\$39,490	-66%	-37%	-11%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$78,610	\$183,792	\$130,390	N/A	66%	-29%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$159,081	\$43,049	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$139,784	\$77,980	N/A	N/A	-44%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$6,752	\$0	\$0	N/A	-100%	N/A
22110 Improvement of Instruction; Service Area Direction	\$14,261	\$29,775	\$34,082	\$8,994	-37%	-70%	-74%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$113,416	\$97,899	\$85,368	\$87,184	-23%	-11%	2%
22130 Improvement of Instruction; Instructional Staff Training	\$69,941	\$45,962	\$0	\$0	-100%	-100%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$488,447	\$24,609	\$0	\$0	-100%	-100%	N/A
22210 Library/Media Services; Service Area Direction	\$132,320	\$6,436	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$191,945	\$229,425	\$4,579	\$4,785	-98%	-98%	5%
22230 Library/Media Services; Audiovisual	\$847	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$127,168	\$107,262	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$500,389	\$529,569	N/A	N/A	6%
22330 Instruction, Related Technology; Systems Analysis and Planning	\$0	\$0	\$91,644	\$69,377	N/A	N/A	-24%
22360 Instruction, Related Technology; Network Support	\$52,713	\$32,867	\$0	\$0	-100%	-100%	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$18,073	\$678	\$0	N/A	-100%	-100%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$256	\$0	\$0	N/A	-100%	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$182,213	\$317,488	\$97,578	\$269,650	48%	-15%	176%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brown County School Corporation (670)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25570 Textbooks for Rent or Resale; Materials and Supplies	\$15,659	\$0	\$116	\$0	-100%	N/A	-100%
26497 2007 Account Code - Teachers Retirement Fund	\$564,094	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$9,852,593	\$11,926,183	\$11,958,604	\$12,078,433	23%	1%	1%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$1,789	\$0	\$0	N/A	-100%	N/A
21130 Attendance and Social Work Services; Social Work Services	\$285	\$1,450	\$0	\$0	-100%	-100%	N/A
21210 Guidance Services; Service Area Direction	\$0	\$7,000	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$390,738	\$309,209	\$367,319	\$376,499	-4%	22%	2%
21290 Guidance Services; Other Guidance Services	\$73,921	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$68,109	\$100,070	\$85,741	\$93,605	37%	-6%	9%
21390 Health Services; Other Health Services	\$85,378	\$95,097	\$153,413	\$147,701	73%	55%	-4%
21420 Psychological Testing	\$320,655	\$80,595	\$82,138	\$92,924	-71%	15%	13%
21490 Other Psychological Services	\$0	\$2,981	\$0	\$0	N/A	-100%	N/A
21530 Speech Pathology and Audiology Services; Audiology Services	\$191,138	\$253,874	\$208,009	\$212,955	11%	-16%	2%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$71,263	\$70,528	\$71,682	N/A	1%	2%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$7,825	\$7,441	N/A	N/A	-5%
21810 Special Education Administration; Service Area Direction	\$91,035	\$123,801	\$127,158	\$129,846	43%	5%	2%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$862,066	\$1,215,338	\$1,200,481	\$1,233,597	43%	2%	3%
Student Instructional Support Total	\$2,083,326	\$2,262,466	\$2,302,612	\$2,366,250	14%	5%	3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$27,228	\$57,116	\$55,530	\$54,975	102%	-4%	-1%
23150 Board of Education; Legal Services	\$17,567	\$21,953	\$4,558	\$3,801	-78%	-83%	-17%
23160 Board of Education; Promotion Expenses	\$1,596	\$1,787	\$3,563	\$2,714	70%	52%	-24%
23190 Board of Education; Other Governing Body Services	\$13,879	\$7,296	\$7,975	\$9,519	-31%	30%	19%
23210 Executive Administration; Office of The Superintendent	\$356,533	\$343,262	\$354,705	\$425,008	19%	24%	20%
23230 Executive Administration; Staff Relations and Negotiations	\$5,761	\$27	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$0	\$8,905	\$2,300	\$63,870	N/A	> 500%	> 500%
25110 Fiscal Services; Office of The Business Manager	\$17,308	\$77,698	\$80,861	\$82,258	375%	6%	2%
25140 Fiscal Services; Receiving and Disbursing Funds	\$3,294	\$1,211	\$2,473	\$3,652	11%	202%	48%
25150 Fiscal Services; Payroll Services	\$58,074	\$95,420	\$96,411	\$101,810	75%	7%	6%
25191 Other Fiscal Services; Refund of Revenue	\$3,709	\$2,709	\$4,094	\$4,623	25%	71%	13%
25193 Other Fiscal Services; Printed Forms	\$516	\$3,014	\$727	\$1,264	145%	-58%	74%
25195 Other Fiscal Services; Bank Account Service Charge	\$11,072	\$13,963	\$9,438	\$8,818	-20%	-37%	-7%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$120	\$0	N/A	N/A	-100%
25199 Other Fiscal Services; Other	\$265	\$11,746	\$471	\$79	-70%	-99%	-83%
25400 Planning, Research, Development and Evaluation	\$2,064	\$0	\$0	\$0	-100%	N/A	N/A
25600 Public Information Services	\$255	\$0	\$0	\$0	-100%	N/A	N/A
25720 Personnel Services; Recruitment and Placement	\$5,000	\$0	\$0	\$0	-100%	N/A	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$110,088	\$35,000	\$37,500	N/A	-66%	7%
25790 Personnel Services; Other Professional Services	\$0	\$3,018	\$2,594	\$3,013	N/A	0%	16%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$9,776	\$261,155	\$51,501	N/A	427%	-80%
25890 Other Technology Services	\$0	\$0	\$26,158	\$0	N/A	N/A	-100%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$52	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,440,525	\$1,811,441	\$1,429,898	\$1,332,734	-7%	-26%	-7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$37,729	\$41,057	\$0	\$0	-100%	-100%	N/A
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$170,193	\$248,054	\$864,526	\$647,142	280%	161%	-25%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brown County School Corporation (670)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,725	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$8,364	\$0	\$0	\$0	-100%	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$120	\$980	\$35,678	N/A	> 500%	> 500%
26700 Operation and Maintenance of Plant Services; Insurance	\$326,893	\$194,167	\$208,677	\$326,541	0%	68%	56%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$175,883	\$0	\$0	\$0	-100%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$344,723	\$505,657	\$645,449	\$685,419	99%	36%	6%
27100 Student Transportation; Vehicle Operation	\$0	\$5,074	\$51,466	\$35,949	N/A	> 500%	-30%
27200 Student Transportation; Monitoring Services	\$3,871	\$0	\$79,764	\$68,083	> 500%	N/A	-15%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$152,367	\$158,041	\$259,092	\$190,482	25%	21%	-26%
27400 Student Transportation; Purchase of School Buses	\$89,245	\$117,875	\$39,337	\$57,917	-35%	-51%	47%
27500 Student Transportation; Insurance on Buses	\$68	\$0	\$214,925	\$206,482	> 500%	N/A	-4%
27700 Student Transportation; Contracted Transportation Services	\$1,139,816	\$1,262,305	\$1,565,110	\$1,795,675	58%	42%	15%
27900 Student Transportation; Other Student Transportation Services	\$30,081	\$0	\$179	\$0	-100%	N/A	-100%
27910 Student Transportation; Bus Driver Training	\$3,193	\$3,401	\$3,030	\$4,065	27%	20%	34%
31100 Food Services Operations; Service Area Direction	\$34,491	\$51,379	\$57,717	\$64,340	87%	25%	11%
31200 Food Services Operations; Food Preparation and Dispensing	\$282,071	\$445,360	\$447,774	\$461,063	63%	4%	3%
31900 Other Food Services	\$410,247	\$499,595	\$467,565	\$487,409	19%	-2%	4%
Overhead and Operational Total	\$5,176,656	\$6,112,516	\$7,283,621	\$7,253,385	40%	19%	0%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$3,189	\$1,410	\$3,545	\$3,543	11%	151%	0%
33200 Community Recreation	\$0	\$0	\$2,275	\$0	N/A	N/A	-100%
33300 Civic Services	\$517	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$78,104	\$176,866	\$274,745	\$253,212	224%	43%	-8%
33500 Welfare Activities Services	\$0	\$6,335	\$0	\$0	N/A	-100%	N/A
33940 Child Care Services	\$590	\$0	\$0	\$0	-100%	N/A	N/A
33990 Other Community Services; Other	\$46,553	\$895	\$0	\$0	-100%	-100%	N/A
40100 Facilities Acquisition and Construction; Service Area Direction	-\$56,622	\$0	\$0	\$0	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,483	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$19,146	\$2,030	\$26,654	\$19,962	4%	> 500%	-25%
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$148,914	\$64,320	N/A	N/A	-57%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,544,607	\$380,436	\$1,538,547	\$123,801	-92%	-67%	-92%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$231,362	\$179,721	\$0	N/A	-100%	-100%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,142	\$3,847	\$82,966	\$27,797	174%	> 500%	-66%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$206,229	\$83,825	N/A	N/A	-59%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$151,477	\$192	\$10,172	\$897	-99%	368%	-91%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$178,840	\$180,072	\$587,117	\$286,193	60%	59%	-51%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$275	\$0	N/A	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$399,650	\$312,625	\$120,000	\$125,000	-69%	-60%	4%
51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$500,000	\$231,362	\$1,000,000	N/A	100%	332%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$0	\$0	\$827,000	\$1,154,000	N/A	N/A	40%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$2,000	\$0	\$0	\$14,321	> 500%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$16,075	\$33,188	\$13,875	\$8,034	-50%	-76%	-42%
52200 Debt Services; Interest on Debt; Temporary Loans	\$638,291	\$907,310	\$26,550	\$0	-100%	-100%	-100%
52300 Debt Services; Interest on Debt; Emergency Loans	\$0	\$30,000	\$0	\$272,500	N/A	> 500%	N/A
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$0	\$135,042	\$139,669	N/A	N/A	3%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$963,000	\$963,000	\$0	\$0	-100%	-100%	N/A
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$56,000	N/A	N/A	N/A
54200 Common School Fund; Principal	\$0	\$0	\$0	\$42,342	N/A	N/A	N/A
54250 Common School Fund; Interest	\$0	\$0	\$0	\$741	N/A	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$1,950	\$0	N/A	N/A	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Brown County School Corporation (670)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Nonoperational Total	\$3,997,041	\$3,729,566	\$4,416,939	\$3,676,158	-8%	-1%	-17%
Prorated By Fund							
26491 2007 Account Code - PERF	\$206,109	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$905,724	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,180,851	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$13,110	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$153,263	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,459,056	\$0	\$0	\$0	N/A	N/A	N/A